- SEC. 2. Section ten hundred sixty-three (1063), code, 1927, is amended by inserting therein the following, to wit:
- "26. Director of the budget, ten thousand dollars.
 27. Members of appeal board under chapter 22 3 Members of appeal board under chapter 22, five thousand 4 dollars." 5

House File No. 207. Approved February 27, 1931.

CHAPTER 11

EXAMINATION OF BOOKS OF STATE BOARD OF EDUCATION AND BOARD OF CONTROL

AN ACT to provide for an annual examination of the books of the state board of education and board of control and the filing of a copy of the report of same with the state board of audit, and to make an appropriation therefor.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. The board of education and the board of control shall
- annually have their books and all receipts and expenditures audited by an expert firm of accountants selected by the executive council and
- a certified copy of the report of said expert accountants shall be filed
 - with the state board of audit.
- 1 SEC. 2. There is hereby annually appropriated from any funds
- in the state treasury, not otherwise appropriated, a sum sufficient to
- defray the compensation of such expert public accountants.

House File No. 28. Approved April 25, 1931.

CHAPTER 12

MILEAGE AND EXPENSES OF PUBLIC OFFICERS

AN ACT to amend sections fifty-one hundred twenty-five (5125), fifty-one hundred ninety-one (5191), fifty-two hundred thirty-three (5233), fifty-two hundred thirty-seven (5237), and ten thousand six hundred thirty-seven (10637) of the code, 1927, and chapter twenty (20), acts of the forty-third (43rd) general assembly, relating to the mileage and expenses of boards of supervisors, sheriffs, county superintendents, coroners, constables, county engineers, and of any other public officer or employee.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. That section fifty-one hundred twenty-five (5125), of the code, 1927, be amended by striking from line six (6) thereof the word "ten" and by substituting therefor the word "seven". 3
- That section fifty-two hundred thirty-three (5233) of the 1 2 code, 1927, be amended by adding thereto the following:
- 3 "In determining the actual and necessary expenses incurred under this section, mileage at the rate of seven cents (7¢) per mile for dis-5 tance actually traveled may be included."
- That section fifty-two hundred thirty-seven (5237) of the code, 1927, be amended by striking from line two (2) of subsection